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each carrying 500 Tons, to transport it from one kingdom to another. Supposing a Guinea to be an inch in diameter, the whole number of Guineas, laid flat, edge to edge, in a straight line, would reach 10901796 miles. Supposing the circumference of the equator to be 19658 miles, ( $54\frac{1}{2}$  miles to a degree) they would go 554 times round the earth. They would cover a superficies of 86522 Irish plantation acres. Placed edge to edge, they would reach from the centre of the earth to the moon; go 1521 times round her; make two bow knots, one on Mount *St. Catharine*, and the other on the rock situated near *Lacus Niger*, each knot containing 60 bows, and each bow 25 miles long, and back again to the centre of the earth. J. M'L.

*To the Proprietors of the Belfast Magazine.*

THE question proposed by me, in your Magazine for February last, has been so ably treated by your correspondents K., and *FILIUS HIBERNÆ*, in your number for June, that I am induced to bring forward another subject for the consideration of them, and the rest of your readers.

In a company, with whom I lately dined, the conversation after dinner turned on the subject of taste; and I was much surprised to find a number of those present assert, that the cultivation of taste is not likely to increase our happiness.

They seemed disposed to argue, that the vulgar receive as much pleasure from a fine picture, a well executed piece of architecture, or a beautiful prospect, as the man who has spent the greater part of his life in the cultivation of his mind, and the acquirement of what has been emphatically termed, "the fine taste." They maintained, that to be often delighted, and seldom disgusted;

are advantages peculiar to the uncultivated mind; that to be cheaply pleased is one of the greatest blessings; but a blessing from which the scientific observer is for ever debarred. "For," said they, "an exquisite delicacy of perception prevents its owner from being gratified, except by the contemplation of the most excellent productions, and consequently shuts out a large portion of enjoyment, which others, less gifted, are capable of receiving from works of an inferior stamp."

In opposition to these arguments, I represented, that the cultivation of the taste enlarges the capacity for happiness, and that the more we improve our minds, the nearer we shall approach to perfection; that perfection is in its own nature allied to happiness, and, consequently, the further we advance towards it, the greater must be our enjoyments. I said, that I never could assent to a doctrine calculated to keep us down on a level with the brutes; and though the vulgar mind may receive some pleasure from objects where deformity prevails over beauty, yet that pleasure can be but small, and of a very unenviable kind.

Various were the arguments for and against. Suffice it to say, that numbers gained the day; and, like some modern military commanders, though I considered myself victorious, I was obliged to retreat. However, in the last resort, allow me to bring an appeal to you, and your respectable correspondents, and to request them to come forward, and resist those vandals, who would barbarously extinguish the light that guided Homer, Horace, Virgil, Milton, Pope, and Addison, and which, we may hope, will yet shine on the pages of orators and poets of future days.

*Dublin.*

Yours, &c.  
C.E.